SC5593-4-1231

LAW OFFICES OF

## COOKERLY & COOKERLY

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CHESTERTOWN, MARYLAND 21620
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ERNEST S. COOKERLY RICHARD O. COOKERLY

ASSOCIATE FLOYD L. PARKS

May 3, 1990

Mr. and Mrs. Pierson W. Bigelow R.D. #3, Box 91 Chestertown, MD 21620

Re: Purchase from John A. Harris, IV

Dear Mr. and Mrs. Bigelow:

Pursuant to our converstion, I conferred with Mr. Williams of the Assessment Office. I was told that in order to qualify for an agricultural use assessment you must purchase at least five (5) acres from Mr. Harris to get the benefit of being able to sign a letter of intent to keep the property in continuous agricultural use for five (5) full tax years, thereby avoiding having to pay any agricultural transfer tax. Currently, you would purchase 4.926 acres from Mr. Harris as per Mr. Nuttle's proposed plat.

There are two exceptions to the five acre rule. You can have a tract of less than five acres and still get an agricultural use assessment if you maintain five or more large animals on the premises or if you can show that you derive more than \$2,500.00 per year in income from the same.

The best bet seems to be to get Mr. Harris' approval to add enough land to the deal to make five acres. Of course, permission for that would have to come from Mr. Harris and the plat for recordation would have to be adjusted accordingly. I have talked with Mr. Englebrecht about this, so he is aware of the situation.

Please feel free to give me a call or stop in to discuss any questions or thoughs, or information you may have concerning this matter.

Sincerely yours,

Richard O. Cookerly

ROC/sir

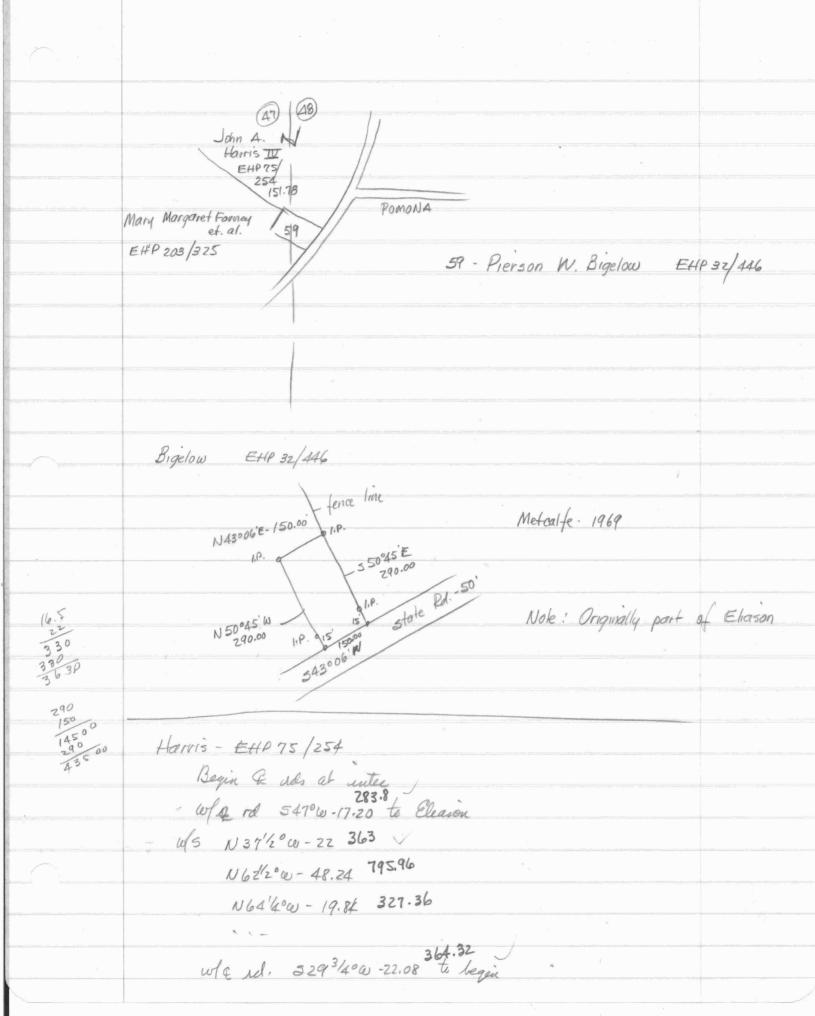
Vcc: William R. Nuttle

DESCRIPTION OF PART OF THE JOHN A. HARRIS, IV LANDS, SEVENTH DISTRICT, KENT COUNTY, MD.

Beginning for the same at a point on the northwest side of Md. Rte. 289 (50° wide), said point being the southernmost corner of the herein described lands and the easternmost sorner of the lands of Piersøn W. Bigelow; and running, thence, by and with said Bigelow lands N 50 45 W - 15.00° to a concrete monument and N 50 45 W - 275.06° to a concrete monument and the lands of Mary Margaret Forney, et. al.; thence, by and with said Forney lands N 49 47 20 W - 663.17° to a new division line between the herein described lands and other lands of Harris; thence, by and with said new division line N 61 33 E - 252.31° and S 50 08 30 E - 887.13° to the northwest side of Md. Rte. 289; thence, by and with the northwest side of said road S 46 26 40 W - 237.00° to the place of beginning. Containing in all 5.001 acres of land, more or less.

May 17, 1990.

William R. Nuttle.



York Farm - 348 A ZR Z8 P plus 1 acr. 2R 8P

being EHP 53/7

5GF 2/61 ± 5GF 5/366 - agreement to observe fence as

new prop. line

Begin stone on line of Scarce

SB4/76

wf Scarce 566 3/4°E - 13.81 227.86
wf Scarce 516'2°w - 35.28 582.12

N03'4°w - 33.09 545.99

N03'4°w - 33.09 545.99

N03°F - 5.84 6 begin

1A, 2R 8P.

Laris EHP 75/255 583° € - Z EHP 34 / 144 N44 340 E - 7.5 " 27/647 N80°E-12.4 RAS 36/572 566 40E - 16 PAS 34/34K " 17 616 536° E-19.5 APR 7/516 SITOE- 8 crossing march JTD23/371 w/ (welliens 578"/40E-42 JKH6/156 -N 66650E- 2.1 580°E-4 566/20E-16.8 568°E-6 3630/4° E-6.4 5683/40E-12.6

5631/2°E-145 5651/2°E-1334 564°E-15.6 to Slepherd. 575°E-304 to & old Ad.

N 29°E-18

58476 --- 5233/4°E-111,36 to begin Begin stone on line of Feesby and Hymson N 563/40E - 8:08 N570E-10.52 -- to is to Lusher Neck Chay W/ 2 Id. N 130 W - 62 1023 N30°W-28,3Z 467.28 N230W-7.84 129.36 W/E new rd. N 3614°E-22.80 376.2 w/ Fiddis 547/2°E-(84 13.86) 84 p? 13.86 w/ Shong N88'20E - 7.2 118.8 N 123/40 W - 4.4 12.6 V N20°6-14.48 238.92 North 36.44 60126 W/Redue NO40w-20 330 V NO3400-20 330 V N 01340E-9.16 151.14 w Score N66/20w-18.64 307.56 1d. N38 40E- 18.24 300.96 wfq id. N36/4060 - 12.16 200.64 wf Baker N393406-10.56 17424 / N63%00-6.80 112.2 N621/206-16 264 N650W-15 247.5 N6/2°W-12.28 202.62 N 66° co 8 132 N623420-460 759

